

September 2007



SCHOOL FINANCE UPDATE

A Monthly Newsletter Published by the School Finance Division

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This newsletter is emailed to school districts, county superintendents, county treasurers, and auditors each month. The newsletter is intended to reach all district staff involved in budgeting, accounting, enrollment, special education funding, and federal programs. Please forward this newsletter to all interested parties. Got suggestions for items to include here? We'd love to hear from you!

2007 Fall Enrollment

The Fall Enrollment count date is Monday, October 1, 2007. Students enrolled in the district on that date must be reported to OPI. Information about ANB and instructions for entering the report in the MAEFAIRS electronic system are posted on the School Finance Division website at <http://www.opi.mt.gov/SchoolFinance/Enrollment2.html>.

OPI Contact: Nica Carte at (406) 444-4401 or ncarte@mt.gov

"10-Day Rule"

A district may not include a student in the enrollment count for ANB purposes if the student has been absent, with or without excuse, 11 consecutive school days immediately preceding and including the official count dates (October 1, 2007 and February 1, 2008). Even if the student has not missed more than 10 days as of the count date, a district cannot count the student if: 1) the student has enrolled in another district; OR 2) the district has received notice verbally or in writing that the student will no longer be attending; OR 3) the student had records transferred to another school; OR 4) the student is otherwise unable to continue attendance (death, detention, etc.) (ARM 10.20.102).

OPI Contact: Nica Carte at (406) 444-4401 or ncarte@mt.gov

Job Corps and ANB

MCA 20-9-707 allows the resident district of a student who attends a Montana Job Corps Program at Anaconda, Ronan, or Darby to claim ANB, if the student is enrolled in the resident district and the district has an interlocal agreement with the job corps.

OPI Contact: Nica Carte at (406) 444-4401 or ncarte@mt.gov

FY2007 TFS/Budgets Due to OPI

FY2007 Trustees Financial Summary and FY2008 Budget Reports are due to OPI by September 10, 2007.

OPI Contact: Bonnie Maze at (406) 444-3249 or bmaze@mt.gov

**FY2008 1st
Semester TR-13
Bus Inspections**

The Montana Highway Patrol must inspect all school buses used to transport students at least 30 days prior to the beginning of the first semester. If necessary, the buses must be reinspected before the beginning of the semester.

Pre-printed TR-13 Bus Inspection forms are available by logging into the Pupil Transportation Data Entry program located at <http://data.opi.mt.gov/Transportation/> under Reports menu. To enter the inspection date and approval, go to the Data Entry menu and click on TR-13 Bus Inspection. Districts are encouraged to download the instructions for entering bus inspection information from the following link: http://www.opi.mt.gov/PDF/PupilTransport/TR_13Instructions.pdf

OPI Contact: Maxine Mougeot at (406) 444-3096 or mmougeot@mt.gov

**FY2008 TR-1
Bus Route
Forms**

Districts must send two copies of each FY2008 TR-1 Bus Route form to the county superintendent by October 1, 2007. The county superintendent should review the forms for completeness and accuracy and submit to OPI by October 15, 2007.

Districts can roll over the prior year bus routes to 2008. Log in to the Pupil Transportation Data Entry program at <http://data.opi.mt.gov/Transportation/> and click on the Administration menu. Choose "Bus Route Rollover" and follow the instructions on the screen.

Instructions for the TR-1 Bus Route form is located on the Pupil Transportation website at http://www.opi.mt.gov/PDF/PupilTransport/TR_1Instructions.pdf

OPI Contact: Maxine Mougeot at (406) 444-3096 or mmougeot@mt.gov

**Approved Bus
Routes**

Please remind bus drivers – Buses must be driven on routes as approved by the county transportation committee. Routes must not be altered without the county transportation committee's approval. Running alternative routes without approval may result in state and county overpayments that are subject to refund. Altering routes might also expose the district to unnecessary liability risks.

OPI Contact: Maxine Mougeot at (406) 444-3096 or mmougeot@mt.gov

**Bus Driver
Training
Requirements-
10 Hours per
Year**

Standards adopted by the Board of Public Education in 2002 require a minimum of 10 hours of training for school bus drivers each year. This includes substitute drivers. Each district must design and implement a training program using the guidelines and requirements found in the 2003 Yellow School Bus Standards. See <http://www.opi.mt.gov/pdf/pupiltransport/busstds.pdf>. OPI has a variety of videos on bus driving techniques and bus safety issues that are available for district use. The video listing and various bus driver training opportunities across the state are listed at: <http://www.opi.mt.gov/PupilTransport/index.html#train>.

OPI Contact: Maxine Mougeot at (406) 444-3096 or mmougeot@mt.gov

**FY2008 One-
Time-Only
(OTO)
Payments**

Information about the OTO payments is located at the following links:

Capital Investment and Deferred Maintenance

<http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY08OTOPCapInvest.pdf>

Kindergarten Start-up

<http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY08OTOPFTK.pdf>

Indian Education for All

<http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY08OTOPIndianEd.pdf>

OPI Contact: Kathleen Wanner at (406) 444-9852 or kwanner@mt.gov

**When are OPI
Payments
Made?**

All OPI payments are posted at

<http://www.opi.mt.gov/SchoolFinance/stpaymts2.html>

- Grants are paid on the 10th of each month.
- School Food Program payments are made by the 25th of each month.
- Direct State Aid payments are made between the 19th and the 25th, based on a set schedule.
- Guaranteed Tax Base Aid payments are made in November and May.
- Transportation Reimbursements are made in March and June.

OPI Contact: Kathleen Wanner at (406) 444-9852 or kwanner@mt.gov

E-Grants

HELP LINE: Please note the toll free EGrants help line number below, where you can locate help on security/passwords, specific applications, or accounting and payments for OPI grants.

EGrants Help Line - Toll free: 1-888-231-9393 ext 9444#

COMING ATTRACTIONS: The EGrants payment system is almost ready for use. An official email will be sent out to announce when it is open for monthly cash requests. The September payments will likely be made "off-schedule" as soon as possible to get caught up. Clerks/Business Managers will need to request cash each month on EGrants on the same schedule as currently done for paper cash requests. Cash requests for future months must be made one month at a time. Be sure and mark your calendar to request grant cash by the 25th of each month for payment on the 10th of the following month.

OPI Contact: Madilon Beatty at (406) 444-2561 or mbeatty@mt.gov.

**Contract Soon
for FY2006-07
Audits**

If you haven't already done so, please contact your auditor soon to arrange an audit of FY2006-07. School districts that spent more than \$500,000 of Federal assistance last year, including USDA commodities, must submit an "A-133" (aka "Federal") audit report for FY2006-07 to OPI by March 31, 2008.

Districts that spent less than \$500,000 of Federal assistance must have a "regular" audit and submit a report to OPI within one year of the close of the fiscal year (i.e., FY2006-07 audits are due to OPI by June 30, 2008). Very small districts with less than \$200,000 of total revenues in all funds combined must have an audit "review" every four years upon OPI request.

OPI Contact: Rebecca Phillips at (406) 444-0783 or rphillips2@mt.gov

New Threshold for FY2007-2008 Audits

House Bill 487 increased the threshold for local governments, including school districts, to be audited. Districts with more than \$500,000 total revenue in all funds combined must have a "regular" audit. The bill also ties the threshold for an audit to the level set by the federal Office of Management and Budget (OMB) for A-133 audits. The A-133 audit is required if a district spent more than \$500,000 of Federal Assistance, including USDA commodities, for the fiscal year. School districts that do not meet the \$500,000 total revenues threshold must have an audit review every four years as directed by the OPI. **OPI Contact: Rebecca Phillips at (406) 444-0783 or rphillips2@mt.gov**

Handy Tools for Clerks-Excel Spreadsheets

OPI has lots of Excel spreadsheets available to help clerks perform common duties. Spreadsheets are posted on the School Finance-School Accounting website at: <http://www.opi.mt.gov/SchoolFinance/Acct2.html>

Spreadsheets include:

- * Fund 15 Recap – Reconciling Cash in the Miscellaneous Programs Fund
- * Reconciling Cash to the County Treasurer
- * Student Activity Fund Recap
- * Compensated Absences Spreadsheet
- * Interfund Transfers Worksheet

OPI Contact: Rebecca Phillips at (406) 444-0783 or rphillips2@mt.gov

MASBO New Clerk's Workshop

MASBO will be holding another New Clerk's Workshop in Billings at the Holiday Inn Grand Montana on November 7-9, 2007. For more information and a brochure click on the following link:

<http://fs3.formsite.com/masbo/form726252819/index.html>

Contact: Lynda Brannon, MASBO Executive Director at (406) 442-5599 or lbrannon@masbo.com

Farewell and Best Wishes to Mike Waterman

Mike Waterman, Financial Specialist for Training, Impact Aid, State-Paid Tuition and Elections, resigned his position with OPI effective July 31 to be the Business Manager at Lewistown Schools. Mike has been a tremendous resource for school districts; he will be missed, and we hope to work with him on future projects through MASBO. Please contact Denise Ulberg with questions about any of the areas formerly covered by Mike.

OPI Contact: Denise Ulberg at (406) 444-1960 or dulberg@mt.gov

Useful Links

State Entitlement Payments to Schools:

<http://www.opi.mt.gov/PUB/School%20Finance/Payments/>

Preliminary Budget Data Sheets:

<http://opi.mt.gov/Pub/School%20Finance/PreliminaryBudgetDataSheets/>

School Accounting: <http://www.opi.mt.gov/SchoolFinance/Acct2.html>

Forms and Publications: <http://www.opi.mt.gov/SchoolFinance/Forms2.html>

Pupil Transportation: <http://www.opi.mt.gov/PupilTransport/index.html>

Enrollment and ANB: <http://www.opi.mt.gov/SchoolFinance/Enrollment2.html>

Tuition: <http://www.opi.mt.gov/SchoolFinance/Tuition2.html>

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